



Rules and Ancillary Document Review Checklist
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title):

- WAC 458-14-056 Petitions—Time limits.**
- WAC 458-14-066 Requests for valuation information—Duty to exchange information—Time limits.**
- WAC 458-14-076 Hearings on petitions.**
- WAC 458-14-087 Evidence of value—Admissibility--Weight.**
- WAC 458-14-095 Record of hearings.**
- WAC 458-14-105 Hearings—Open sessions--Exceptions.**
- WAC 458-14-116 Orders of the board—Notice of value adjustment—Effective date.**
- WAC 458-14-127 Reconvened boards—Authority.**
- WAC 458-14-136 Hearing examiners.**
- WAC 458-14-146 Conflicts of interest.**
- WAC 458-14-156 Training seminars.**
- WAC 458-14-160 Continuances—Ex parte contact.**
- WAC 458-14-170 Appeals to the state board of tax appeals.**
- WAC 458-14-171 Direct appeals to board of tax appeals.**

Date last adopted:

November 21, 1990 (Rules 076, 087, 095, 105, 136, 156);

August 23, 1995 (Rules 056, 066, 116, 127, 146, 160, 170, 171).

Reviewer: **James A. Winterstein**

Date review completed: **May 25, 2000**

Is this document being reviewed at this time because of a taxpayer or business association request?
(If "YES", provide the name of the taxpayer/business association and a brief explanation of the
issues raised in the request). **YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Explain the goal(s) and purpose(s) of the document: These rules set out the conditions of practice and procedure for the county boards of equalization, including the management of taxpayer petitions, the conduct of hearings, and manner of dealing with evidence. These rules also describe how appeals from local boards of equalization to the state board of tax appeals are initiated.



2. Need:

YES	NO	
X		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	X	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
	X	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)

Please explain. **RCW 84.40.038 was amended in 1997 (Chapter 294, section 1) to allow the county legislative authority to provide up to sixty days to appeal from a value change notice. The previous time limit was thirty days. WAC 458-14-056 needs to be amended to incorporate this statutory change.**

3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete

Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
X		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided



		in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document. **An issue has arisen in a number of instances involving counties that revalue property annually, where the taxpayer has appealed his or her property value and the appeal is pending for more than one year. The county may not have changed the value of the property in the meantime, and if not, then no value change notice need be mailed to the taxpayer. If the appeal is granted and the value reduced by the appellate body, there is a question of the taxpayer’s ability to request a reconvening for the prior years, if he or she did not file an appeal in each year while the appeal was pending. (Jerry L. Williams vs. Department of Revenue, BTA No. 51899 (1999) is an example of this issue.) WAC 458-14-127 should be amended to clarify the rights of the parties in a situation such as this.**

4. Clarity and Effectiveness:

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain. **These rules were revised relatively recently and some have been amended within the past four years. They are clearly and concisely written and are providing the results that they were designed to achieve.**

5. Intent and Statutory Authority:

YES	NO	
X		Does the Department have sufficient authority to adopt this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed to implement ?) If “no”, identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?



Please explain. **The statutes that give the department authority to adopt these rules are RCW 84.08.010, 84.08.070, and 84.48.200.**

6. Coordination: Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain. **No other federal or state agency deals with or supervises the administration of the property tax.**

7. Cost: When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer “yes” only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain. **These are interpretive rules that impose no new or additional administrative burdens on taxpayers or local government officials that are not imposed by law.**

8. Fairness: When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain. **These rules help to provide consistency in the administration and application of the property tax throughout the state, both in relation to assessors and in relation to taxpayers.**

9. LISTING OF DOCUMENTS REVIEWED: (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)



Statute(s) Implemented: **Chapter 84.48 RCW (Equalization of assessments) and various other statutes in chapter 84.40 RCW (Listing of property) and in Title 84 RCW (Property taxes).**

Ancillary Documents (i.e., ETAs, PTBs, and ADs):

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **Jerry L. Williams vs. Department of Revenue, BTA No. 51899 (1999). This case deals with the issue of reconvene requests by taxpayers in a county that values on an annual basis, when the taxpayer has an appeal pending with an appellate body, and no change of value notice was mailed to the taxpayer during the interim.**

Administrative Decisions (e.g., WTDs): **None**

Attorney General's Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

10. Review Recommendation:

- ☒ Amend (WAC 458-14-056 and 127)
- ☐ Repeal
- ☒ Leave as is
- ☐ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)
- ☐ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

Explanation of recommendation: (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.) **WAC 458-14-056 should be amended to conform with the amended statute (RCW 84.40.038). WAC 458-14-127 should be amended to address the issue of reconvene requests for prior years when an appeal is pending before an appellate body.**



11. Manager action: Date: _____

_____ Reviewed recommendation _____ Accepted recommendation

_____ Returned for further action

Comments: